

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2025

Prepared by:

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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2025	SERIES 2013	SERIES 2015	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	FIXED ASSETS	LONG-TERM	
	FUND	FUND	FUND	FUND	FUND	DEBT FUND	
ASSETS							
Cash - Operating Account	\$ 270,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,916
Cash in Transit	-	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	-	1,667
Due From Other Funds	-	-	6,260	1,033	-	-	7,293
Investments:							
Escrow Fund	-	-	296,940	-	-	-	296,940
Interest Account	-	-	72	-	-	-	72
Prepayment Account	-	-	-	16	-	-	16
Reserve Fund	-	10,000	509	11,225	-	-	21,734
Revenue Fund	-	68,312	12,004	28,561	-	-	108,877
Deposits	2,857	-	-	-	-	-	2,857
Fixed Assets							
Improvements Other Than Buildings (IOTB)	-	-	-	-	141,596	-	141,596
Recreational Facilities	-	-	-	-	513,693	-	513,693
Amount Avail In Debt Services	-	-	-	-	-	278,309	278,309
Amount To Be Provided	-	-	-	-	-	1,405,191	1,405,191
TOTAL ASSETS	\$ 275,440	\$ 78,312	\$ 315,785	\$ 41,703	\$ 655,289	\$ 1,683,500	\$ 3,050,029
LIABILITIES							
Accounts Payable	\$ 5,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,553
Accrued Expenses	2,817	-	-	-	-	-	2,817
Due to Other	-	-	868	-	-	-	868
Bonds Payable	-	-	-	-	-	1,683,500	1,683,500
Due To Other Funds	7,293	-	-	-	-	-	7,293
TOTAL LIABILITIES	15,663	-	868	-	-	1,683,500	1,700,031
FUND BALANCES							
Restricted for:							
Debt Service	-	78,312	314,917	41,703	-	-	434,932
Unassigned:	259,777	-	-	-	655,289	-	915,066
TOTAL FUND BALANCES	259,777	78,312	314,917	41,703	655,289	-	1,349,998
TOTAL LIABILITIES & FUND BALANCES	\$ 275,440	\$ 78,312	\$ 315,785	\$ 41,703	\$ 655,289	\$ 1,683,500	\$ 3,050,029

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Tax Collector	\$ -	\$ 496	\$ 496	0.00%
Special Assmnts- Tax Collector	242,480	241,017	(1,463)	99.40%
TOTAL REVENUES	242,480	241,513	(967)	99.60%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	6,000	1,800	4,200	30.00%
ProfServ-Trustee Fees	3,500	5,855	(2,355)	167.29%
Disclosure Report	7,725	7,575	150	98.06%
District Counsel	4,000	1,508	2,492	37.70%
District Engineer	1,750	2,456	(706)	140.34%
District Manager	30,000	13,340	16,660	44.47%
Auditing Services	5,200	5,500	(300)	105.77%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	278	9	269	3.24%
Public Officials Insurance	3,000	3,000	-	100.00%
Legal Advertising	1,200	716	484	59.67%
Bank Fees	150	-	150	0.00%
Website Administration	1,998	600	1,398	30.03%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	750	175	575	23.33%
Total Administration	67,151	44,034	23,117	65.57%
<u>Electric Utility Services</u>				
Utility - Electric	39,000	17,680	21,320	45.33%
Total Electric Utility Services	39,000	17,680	21,320	45.33%
<u>Water-Sewer Comb Services</u>				
Utility - Water	2,000	2,173	(173)	108.65%
Total Water-Sewer Comb Services	2,000	2,173	(173)	108.65%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Other Physical Environment</u>				
Waterway Management	3,000	1,135	1,865	37.83%
Clubhouse - Facility Janitorial Service	7,680	7,599	81	98.95%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,500	4,500	6,000	42.86%
Contracts-Other Landscape	3,500	-	3,500	0.00%
Contracts-Security System	1,500	-	1,500	0.00%
Telephone, Cable & Internet Service	1,500	-	1,500	0.00%
Insurance -Property & Casualty	10,694	12,029	(1,335)	112.48%
R&M-Clubhouse	5,000	1,017	3,983	20.34%
R&M-Pools	2,000	-	2,000	0.00%
Landscape - Annuals	3,000	-	3,000	0.00%
Landscape Maintenance	24,000	9,245	14,755	38.52%
Security System Monitoring & Maint.	40,000	20,243	19,757	50.61%
Irrigation Maintenance	2,000	2,725	(725)	136.25%
Holiday Decoration	2,500	-	2,500	0.00%
Capital Outlay	7,455	-	7,455	0.00%
Total Other Physical Environment	126,329	58,493	67,836	46.30%
<u>Reserves</u>				
Capital Reserve	8,000	-	8,000	0.00%
Total Reserves	8,000	-	8,000	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	122,380	120,100	50.47%
Excess (deficiency) of revenues				
Over (under) expenditures	-	119,133	119,133	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		140,644		
FUND BALANCE, ENDING		\$ 259,777		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2025
Series 2025 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	78,312	78,312	0.00%
TOTAL FINANCING SOURCES (USES)	-	78,312	78,312	0.00%
Net change in fund balance	<u>\$ -</u>	<u>\$ 78,312</u>	<u>\$ 78,312</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		-		
FUND BALANCE, ENDING		<u>\$ 78,312</u>		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2025
Series 2013 Debt Service Fund (202)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 3,858	\$ 3,858	0.00%
Special Assmnts- Tax Collector	140,323	139,476	(847)	99.40%
TOTAL REVENUES	140,323	143,334	3,011	102.15%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	35,000	35,000	-	100.00%
Interest Expense	110,150	47,600	62,550	43.21%
Total Debt Service	145,150	82,600	62,550	56.91%
TOTAL EXPENDITURES	145,150	82,600	62,550	56.91%
Excess (deficiency) of revenues Over (under) expenditures	(4,827)	60,734	65,561	-1258.21%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(4,827)	-	4,827	0.00%
TOTAL FINANCING SOURCES (USES)	(4,827)	-	4,827	0.00%
Net change in fund balance	<u>\$ (4,827)</u>	<u>\$ 60,734</u>	<u>\$ 75,215</u>	<u>-1258.21%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		254,183		
FUND BALANCE, ENDING		<u>\$ 314,917</u>		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2025
Series 2015 Debt Service Fund (203)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 443	\$ 443	0.00%
Special Assmnts- Tax Collector	23,148	23,008	(140)	99.40%
TOTAL REVENUES	23,148	23,451	303	101.31%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	15,870	8,025	7,845	50.57%
Total Debt Service	21,870	14,025	7,845	64.13%
TOTAL EXPENDITURES	21,870	14,025	7,845	64.13%
Excess (deficiency) of revenues Over (under) expenditures	1,278	9,426	8,148	737.56%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	1,278	-	(1,278)	0.00%
TOTAL FINANCING SOURCES (USES)	1,278	-	(1,278)	0.00%
Net change in fund balance	<u>\$ 1,278</u>	<u>\$ 9,426</u>	<u>\$ 5,592</u>	<u>737.56%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		32,277		
FUND BALANCE, ENDING		<u>\$ 41,703</u>		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2025
Series 2025 Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
<u>Administration</u>				
ProfServ-Administrative	-	2,500	(2,500)	0.00%
ProfServ-Trustee Fees	-	7,000	(7,000)	0.00%
Disclosure Report	-	500	(500)	0.00%
District Counsel	-	90,500	(90,500)	0.00%
District Manager	-	20,000	(20,000)	0.00%
Postage, Phone, Faxes, Copies	-	1,500	(1,500)	0.00%
Total Administration	-	122,000	(122,000)	0.00%
TOTAL EXPENDITURES	-	122,000	(122,000)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(122,000)	(122,000)	0.00%
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	122,000	122,000	0.00%
TOTAL FINANCING SOURCES (USES)	-	122,000	122,000	0.00%
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		-		
FUND BALANCE, ENDING		<u>\$ -</u>		

Bank Account Statement

Mirabella CDD

Bank Account No. 2062
Statement No. 02-25

Statement Date 02/28/2025

G/L Account No. 101001 Balance	270,915.92	Statement Balance	279,064.73
		Outstanding Deposits	194.98
Positive Adjustments	0.00		
Subtotal	270,915.92	Subtotal	279,259.71
Negative Adjustments	0.00	Outstanding Checks	-8,343.79
Ending G/L Balance	270,915.92	Ending Balance	270,915.92

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
11/26/2024		JE000526	Utility - Water	Bank rec adj JE for HC-	97.63	97.63	0.00
01/31/2025		JE000580	Utility - Electric	Bank rec adj JE for balance	100.47	100.47	0.00
02/07/2025	Payment	BD00008	Special Assmnts-Tax Collector	Deposit No. BD00008	0.01	0.01	0.00
02/28/2025		JE000613	Utility - Electric	Utility - Electric	2.55	2.55	0.00
02/28/2025		JE000614	Utility - Electric	Truist Bank	2.55	2.55	0.00
Total Deposits					203.21	203.21	0.00
Checks							
							0.00
11/26/2024		JE000526	Utility - Water	Bank rec adj JE for HC-	-97.63	-97.63	0.00
01/22/2025	Payment	3065	MIRABELLA CDD	Payment of Invoice 001053	-1,959.62	-1,959.62	0.00
01/22/2025	Payment	3066	MIRABELLA CDD	Payment of Invoice 001054	-11,879.50	-11,879.50	0.00
02/17/2025	Payment	3071	TRIVIA M. KIMBROUGH	Check for Vendor V00050	-200.00	-200.00	0.00
02/20/2025	Payment	100059	STRALEY ROBIN VERICKER	Inv: 25992	-335.50	-335.50	0.00
02/20/2025	Payment	100060	SIGNAL 88, LLC	Inv: 3791328, Inv: 3792349,	-3,050.32	-3,050.32	0.00
02/20/2025	Payment	100061	JNJ CLEANING SERVICES LLC	Inv: 0494	-675.00	-675.00	0.00
02/20/2025	Payment	100062	HOME TEAM PEST DEFENSE INC.	Inv: 106795109	-110.00	-110.00	0.00
02/20/2025	Payment	100063	SOLITUDE LAKE MANAGEMENT, LLC	Inv: PSI143184	-227.00	-227.00	0.00
02/20/2025	Payment	100064	INFRAMARK LLC	Inv: 142108, Inv: 142855	-3,295.13	-3,295.13	0.00
02/20/2025	Payment	100066	SOUTH SHORE LANDSCAPE & LAWN CHARTER	Inv: 74057	-1,849.05	-1,849.05	0.00
02/20/2025	Payment	300010	COMMUNICATION S ACH	Inv: 2504811020625	-119.98	-119.98	0.00
02/20/2025	Payment	300011	TECO ACH	Inv: 011625-9526	-813.38	-813.38	0.00
02/20/2025	Payment	300012	TECO ACH	Inv: 011625-8973	-20.03	-20.03	0.00
02/20/2025	Payment	300013	TECO ACH	Inv: 011625-9179	-1,491.55	-1,491.55	0.00

Bank Account Statement

Mirabella CDD

Bank Account No. 2062

Statement No. 02-25

Statement Date

02/28/2025

02/20/2025	Payment	300014	TECO ACH	Inv: 011625-9344	-531.92	-531.92	0.00
02/20/2025	Payment	300016	BOCC ACH	Inv: 021225-8155	-101.86	-101.86	0.00
01/31/2025		JE000580	Utility - Electric	Bank rec adj JE for balance	-100.47	-100.47	0.00
02/25/2025	Payment	100068	INFRAMARK LLC	Inv: 143815	-3.75	-3.75	0.00
02/28/2025		JE000613	Utility - Electric	Utility - Electric	-2.55	-2.55	0.00
Total Checks					-26,864.24	-26,864.24	0.00

Adjustments

Total Adjustments

Outstanding Checks

02/17/2025	Payment	3067	DAVID ALAN DZIEN	Check for Vendor V00098			-200.00
02/17/2025	Payment	3068	GAIL REESE	Check for Vendor V00083			-200.00
02/17/2025	Payment	3069	MERCEDES JERESSA HARRISON	Check for Vendor V00027			-200.00
02/17/2025	Payment	3070	MINDY ROBYN JACOBSON	Check for Vendor V00043			-200.00
02/20/2025	Payment	100065	COMPLETE I.T. CORP	Inv: 15606			-86.00
02/20/2025	Payment	300015	BOCC ACH	Inv: 011325-8155			-868.39
02/21/2025	Payment	100067	MCDIRMIT DAVIS & COMPANY LLC	Inv: 59805			-5,500.00
02/25/2025	Payment	100069	SIGNAL 88, LLC	Inv: 3797119			-1,089.40
Total Outstanding Checks							-8,343.79

Outstanding Deposits

08/09/2024	Payment	BD00005		Deposit No. BD00005			75.00
12/01/2024		JE000528		Rev Bank rec adj JE for			119.98
Total Outstanding Deposits							194.98